

ANS Correspondence

Rothschild, Meyer Daniel

1919

[Jewellers War Revenue Tax (H.C.)]

April 15, 1919.

Mr. M. D. Rothschild,  
6 West 48th Street,  
New York City.

Dear Sir:

I have been referred to you by Mr. Albert M. Kohn of 321 Fifth Avenue, for information regarding a question which has arisen.

This Society is about to issue a "Peace Medal", and it is purposed to have it ready for distribution upon the signing of the Treaty. We plan to have it offered through representative jewelers in some ten or more cities throughout the country.

A question has arisen as to whether sales of this medal come within the scope of the Law of April 1, 1919, wherein a tax of five (5%) per cent. is levied on every sale of jewelry, and under which there is reason to believe our medal might come, because of the broad interpretation being given to the scope of the Law.

I enclose a circular describing the medal, and a copy of the letter we have sent out.

You will note, in one sense, that the presumable course is for our agents to enter subscriptions, the medal being sent out from here. Would you consider that this would constitute such a sale as requires, under the Law, a record and report to the Government?

If you do not feel that you can make a decision on this point, are you able to state to whom such a question should go for decision?

Very respectfully yours,

Enclosures.

Secretary.



# JEWELERS WAR REVENUE TAX COMMITTEE

6 WEST 48TH STREET

NEW YORK

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Peacock (Inc.), Chicago.

George H. Edwards, of Ed-  
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(Inc.), Kansas City, Mo.

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Fahys & Co., New York.

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National Watch Co.

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& Anderson, Chicago.

S. J. Moore, of Wm. A.  
Rogers, Ltd.

Lee Reichman, of Reichman  
Bros., New York.

Meyer D. Rothschild, of  
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Co., New York City.

Wilson A. Streeter, of Bailey,  
Banks & Biddle Co., Phila-  
delphia.

M. N. Smith, of Smith, Pat-  
terson Co., Boston.

John W. Sherwood, of Sol-  
darity Watch Case Co.,  
New York City.

Adolphe Schwob, N. Y. City.

Henry C. Tilden, of Spauld-  
ing & Co. (Inc.), Chicago.

April 16, 1919

Mr. Sidney P. Noe,  
Secretary  
American Numismatic Society  
Broadway & 155th Street  
New York City

Dear Sir:-

Your very interesting communication of the

15th instant has just reached me.

I am going down to Washington to-night

and shall take up with the Commissioner of Internal

Revenue to-morrow the question you raise. When I re-

turn to New York on Friday or Saturday, I shall take

pleasure in giving you his views.

Very truly yours,

Chairman

MDR/A

May 3, 1919

Mr. M.D. Rothschild  
Chairman, Jeweler's War Revenue Tax Committee  
New York City

Dear Sir:

Referring to your letter of April 16, may I ask if you have yet reached a decision regarding the question which you took up with the Commission of Internal Revenue. You will recall that this had to do with whether or not the tax levied on April 1st applied to the sale of medals issued by the Society.

Very truly yours,

Secretary.

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Frank F. Stennis, Pres.

May 7, 1919

Mr. Sidney P. Noe

Secretary

American Numismatic Society

155th Street & Broadway

New York City

Dear Sir:-

Your request for a ruling on commemorative medals was submitted by us to the Commissioner of Internal Revenue some time ago.

We are pleased to find in the Regulations which he has just promulgated on Section 902 of the Excise Tax the following:

Regulations No. 48, page 9, Art.15, entitled

"Bronzes":

"The term 'bronzes' shall not be understood to include (a) architectural bronzes, (b) such articles as are in the nature of material, work, or labor furnished in connection with the erection or construction of a building and which form an integral part thereof, (c) medals, memorial or commemorative tablets, or (d) such articles as are designed for a primarily useful purpose."

In the hope that the foregoing information will be of service to you, I am,

Very truly yours,

*Meyer D. Rothschild*

Chairman

P.S. If you think it important to get a ruling on commemorative medals made of gold or silver, I suggest that you write to Commissioner Roper asking for such a ruling. His address is Hon. Daniel C. Roper, Commissioner of Internal Revenue, Treasury Department, Washington.

M. D. R.

MDR:A

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New York City.  
Adolphe Schwob, N. Y. City.  
Henry C. Tilden, of Spand-  
ing & Co. (Inc.), Chicago.



May 8, 1919

Meyer D. Rothschild, Esq.,  
Chairman, Jeweler's War Revenue Tax Committee  
6 West 48th Street  
New York City

Dear Mr. Rothschild:

Thank you for your letter of May 7, replying to my query concerning the inclusion of medals in the excise tax of April 1st last. This gives me just the information I desire, and as you suggest, I shall take the matter up with Mr. Roper regarding the silver medals. As these, however, are to be subscribed for by our members, it seems to me they come within the scheme of privately published medals, rather than those placed on sale, but I think it would be well to have a ruling, as you have suggested, and I am taking this up with Mr. Roper.

May I express to you my appreciation of your courtesy in responding in connection with this matter. I trust some day to have the opportunity of thanking you personally.

Very respectfully yours,

Secretary.

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John W. Sherwood, of Solidarity Watch Case Co., New York City.  
Adolphe Schwob, N. Y. City.  
Henry C. Tilden, of Spaulding & Co. (Inc.), Chicago.

May 9, 1919

Mr. Sidney P. Noe

Secretary

Am. Numismatic Society  
Broadway & 155th Street  
City

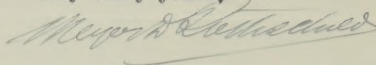
My dear Mr. Noe:-

In reply to your letter of the 8th,

permit me to assure you that I shall be pleased to have you call to see me at any time you may chance to be in this vicinity.

Please be sure to let me have a copy of whatever letter you may write to Commissioner Roper, together with a copy of his reply, as these rulings are very valuable for our records, and we have constant inquiries on often unexpected topics.

Very truly yours,



Chairman

Copy

Treasury Department

Washington

May 13, 1919.

Mr. Sydney P. Noe,  
The American Numismatic Society,  
Broadway & 156th Street,  
New York. N. Y.

Sir:

Replying to your letter of April 15, 1919, addressed to Mr. M. D. Rothschild, 6 West 48th Street, New York, N.Y., inquiring as to the provisions of Sections 902 and 905 of the Revenue Act of 1918, as applied to medals, which has been referred to this office:

Section 902 imposes a tax of 10 per cent on the sale price of Sculpture, paintings, statuary, art porcelains, and bronzes. The "bronzes" has been interpreted as not to include medals, memorial or commemorative tablets.

Section 905 imposes a tax of 15 per centum on articles made of, ornamented or fitted with precious metals, or imitations thereof when sold by or for a dealer or his estate for consumption or use.

The term "precious metals" includes silver, gold, platinum, and all other metals more valuable than these.

The term "imitations thereof" includes only platings or alloys of any of the above metals. It would cover the medal made of or plated with silver.

For the purpose of the tax, the term "dealer" means any individual, partnership, association or corporation engaged in the business of selling for profit any of the enumerated articles to a purchaser for consumption or use. The tax attaches whether the sale is made direct or through an agent. If made through an agent, the tax is payable by the owner of the articles sold.

Respectfully,

Daniel C. Roper.

Commissioner.



May 17, 1919.

Mr. Mayer B. Rothschild, Chairman,  
Jewelers War Revenue Tax Committee,  
6 E. 48th St., New York.

Dear Mr. Rothschild:

Referring to your letter of May 9th, I take pleasure in sending you a copy of my communication to Commissioner Paper under date of May 9th. I am at the same time enclosing his reply, which I should be very glad to have you return after you have noted its contents.

Thank you for your invitation to call upon you. I expect to be out of the city during the coming week, but I should like to show you our forthcoming Peace Medal and discuss with you ways and means for developing an interest on the part of Jewelers in fine medals.

Yours very respectfully,

Secretary.

# JEWELERS WAR REVENUE TAX COMMITTEE

## 6 WEST 48TH STREET

### NEW YORK

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 Wilson A. Streeter, of Bailey, Banks & Biddle Co., Philadelphia  
 M. N. Smith, of Smith, Patterson Co., Boston  
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 Adolphe Schwob, N. Y. City  
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May 20, 1919

Mr. Sydney P. Noe  
 Secretary  
 American Numismatic Society  
 Broadway & 155th Street  
 City

My dear Mr. Noe:-

Please accept my thanks for your letter

of the 17th instant, enclosing copy of your letter to

Commissioner Roper and his reply thereto.

Pursuant to your request, I am returning/Com-  
 missioner's letter herewith, but have taken the liberty  
 of making a copy for our files.

I shall be pleased to see your new Peace Medal  
 and to discuss your matters with you.

Very truly yours,

*Meyer D. Rothschild*

Chairman